

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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 In re REFCO, INC. SECURITIES LITIGATION : 07 MDL No. 1902 (GEL)
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 MARC S. KIRSCHNER, :
 as Trustee of the Refco Litigation Trust, :
 Plaintiff, :
 v. :
 :
 GRANT THORNTON LLP, MAYER, BROWN, :
 ROWE & MAW LLP, et al., ERNST & YOUNG :
 US LLP, PRICEWATERHOUSECOOPERS :
 LLP, CREDIT SUISSE SECURITIES (USA) :
 LLC (f/k/a CREDIT SUISSE FIRST BOSTON :
 LLC), BANC OF AMERICA SECURITIES :
 LLC, DEUTSCHE BANK SECURITIES INC., :
 PHILLIP R. BENNETT, SANTO C. MAGGIO, :
 ROBERT C. TROSTEN, TONE N. GRANT, :
 REFCO GROUP HOLDINGS INC., LIBERTY :
 CORNER CAPITAL STRATEGIES LLC, :
 WILLIAM T. PIGOTT, EMF FINANCIAL :
 PRODUCTS LLC, EMF CORE FUND LTD., :
 DELTA FLYER FUND LLC, ERIC M. :
 FLANAGAN, INGRAM MICRO INC., CIM :
 VENTURES INC., BECKENHAM TRADING :
 CO. INC., ANDREW KRIEGER, COAST :
 ASSET MANAGEMENT LLC (f/k/a COAST :
 ASSET MANAGEMENT LP), CS LAND :
 MANAGEMENT LLC, and CHRISTOPHER :
 PETITT, :
 :
 Defendants. :
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CERTIFICATE OF SERVICE

I hereby affirm under penalties of perjury the following:

1. I am an attorney with the firm of Winston & Strawn LLP, 200 Park Avenue, New York, New York, counsel of record for Defendant Grant Thornton LLP.

2. On May 21, 2008, Grant Thornton LLP's Notice of Motion To Dismiss the Complaint, Memorandum of Law in Support of its Motion to Dismiss and accompanying Declaration of Ruth A. Braun and its exhibits was served via electronic filing in the Southern District of New York's CM/ECF system to all parties and via U.S. Postal Service to the following:

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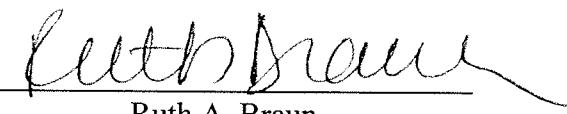
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Dated: May 21, 2008
 New York, New York


 Ruth A. Braun